

SENATE BILL 1725

By Bell

AN ACT to amend Tennessee Code Annotated, Section 67-3-414, relative to fuel taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-414, is amended by deleting subsection (b) and substituting instead the following:

(b) Any person using fuel for the operation of a garbage or sanitation truck or for the generation of power to operate a mobile self-propelled rock drill; a motor vehicle and an auxiliary unit used for concrete mixing; for boom, pneumatic, or pump for unloading; on which the gasoline tax or diesel tax has been paid, or on which the tax is payable by a limited user, is entitled to a refund or a reduction of taxes imposed according to the following formula:

- (1) For garbage or sanitation trucks, ten percent (10%) of the tax;
- (2) For concrete mixers and concrete pumpers, forty percent (40%) of the tax;
- (3) For pneumatic unloaders, ten percent (10%) of the tax;
- (4) For boom unloaders, ten percent (10%) of the tax;
- (5) For pump unloaders, the tax on two and one-half gallons (2.5 gals.) for each unloading where the pump is actually used; and
- (6) For mobile self-propelled rock drills, ninety percent (90%) of the tax.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.